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As Amended

Form **990-T**

**Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

OMB No 1545-0687

**2008**

Department of the Treasury  
Internal Revenue Service

For calendar year 2008 or other tax year beginning \_\_\_\_\_, 2008, and  
ending \_\_\_\_\_, 20 **▶ See separate instructions.**

Open to Public Inspection  
for 501(c)(3) Organizations Only

- A  Check box if address changed
- B Exempt under section
  - 501(c)(3)
  - 408(e)  220(e)
  - 408A  530(a)
  - 529(a)

**Print or Type**

Name of organization (  Check box if name changed and see instructions )  
**IHC Health Services, Inc.**

Number, street, and room or suite no. If a P O box, see page 9 of instructions  
**36 South State, Suite 2200**

City or town, state, and ZIP code  
**Salt Lake City, UT 84111**

**D Employer identification number**  
(Employees' trust, see instructions for Block D on page 9)  
**94 : 2854057**

**E Unrelated business activity codes**  
(See instructions for Block E on page 9)  
**621500 : 446110**

C Book value of all assets at end of year  
**4,373,203,951**

**F Group exemption number** (See instructions for Block F on page 9.) **▶**

**G Check organization type**  501(c) corporation  501(c) trust  401(a) trust  Other trust

**H Describe the organization's primary unrelated business activity.** **▶ Provision of medical services to non-patients**

**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? **▶**  Yes  No  
If "Yes," enter the name and identifying number of the parent corporation. **▶ See Statement 1**

**J** The books are in care of **▶ IHC Health Services, Inc.** Telephone number **▶ ( 801 ) 442-2000**

<b>Part I Unrelated Trade or Business Income</b>		(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales	<b>31,127,131</b>			
<b>b</b> Less returns and allowances				
<b>c</b> Balance <b>▶</b>	<b>1c</b>	<b>31,127,131</b>		
<b>2</b> Cost of goods sold (Schedule A, line 7)	<b>2</b>			
<b>3</b> Gross profit. Subtract line 2 from line 1c	<b>3</b>	<b>31,127,131</b>		<b>13,127,131</b>
<b>4a</b> Capital gain net income (attach Schedule D)	<b>4a</b>			
<b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	<b>4b</b>	<b>18,150</b>		<b>18,150</b>
<b>c</b> Capital loss deduction for trusts	<b>4c</b>			
<b>5</b> Income (loss) from partnerships and S corporations (attach statement)	<b>5</b>			
<b>6</b> Rent income (Schedule C)	<b>6</b>			
<b>7</b> Unrelated debt-financed income (Schedule E)	<b>7</b>	<b>2,208,726</b>	<b>2,832,012</b>	<b>-623,286</b>
<b>8</b> Interest, annuities, royalties, and other income from controlled organizations (Schedule F)	<b>8</b>			
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	<b>9</b>			
<b>10</b> Exploited exempt activity income (Schedule H)	<b>10</b>			
<b>11</b> Advertising income (Schedule J)	<b>11</b>			
<b>12</b> Other income (See page 11 of the instructions; attach schedule.)	<b>12</b>			
<b>13 Total.</b> Combine lines 3 through 12	<b>13</b>	<b>33,354,007</b>	<b>2,832,012</b>	<b>30,521,995</b>

<b>Part II Deductions Not Taken Elsewhere</b> (See page 11 of the instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)				
<b>14</b> Compensation of officers, directors, and trustees (Schedule K)	<b>14</b>			
<b>15</b> Salaries and wages	<b>15</b>		<b>4,845,874</b>	
<b>16</b> Repairs and maintenance	<b>16</b>		<b>66,885</b>	
<b>17</b> Bad debts	<b>17</b>			
<b>18</b> Interest (attach schedule)	<b>18</b>		<b>388</b>	
<b>19</b> Taxes and licenses	<b>19</b>		<b>398,250</b>	
<b>20</b> Charitable contributions (See page 13 of the instructions for limitation rules.)	<b>20</b>			
<b>21</b> Depreciation (attach Form 4562)	<b>21</b>	<b>1,780,101</b>		
<b>22</b> Less depreciation claimed on Schedule A and elsewhere on return	<b>22a</b>	<b>1,407,248</b>	<b>22b</b>	<b>372,853</b>
<b>23</b> Depletion	<b>23</b>			
<b>24</b> Contributions to deferred compensation plans	<b>24</b>		<b>84,104</b>	
<b>25</b> Employee benefit programs	<b>25</b>		<b>353,016</b>	
<b>26</b> Excess exempt expenses (Schedule I)	<b>26</b>			
<b>27</b> Excess readership costs (Schedule J)	<b>27</b>			
<b>28</b> Other deductions (attach schedule)	<b>28</b>		<b>30,592,120</b>	
<b>29 Total deductions.</b> Add lines 14 through 28	<b>29</b>		<b>36,713,490</b>	
<b>30</b> Unrelated business taxable income before net operating loss deduction Subtract line 29 from line 13	<b>30</b>		<b>-6,191,495</b>	
<b>31</b> Net operating loss deduction (limited to the amount on line 30)	<b>31</b>			
<b>32</b> Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	<b>32</b>		<b>-6,191,495</b>	
<b>33</b> Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions.)	<b>33</b>		<b>1,000</b>	
<b>34 Unrelated business taxable income.</b> Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	<b>34</b>		<b>-6,191,495</b>	

**STATUTE UNIT RECEIVED**  
**APR 09 2013**  
**IPR BRANCH**  
**OGDEN**

**RECEIVED**  
**APR 9 2013**  
**OGDEN, UT**

No statute issue

SCANNED APR 11 2013

**Part III Tax Computation**

**35 Organizations Taxable as Corporations.** See instructions for tax computation on page 15. Controlled group members (sections 1561 and 1563) check here  **See instructions** and:  
**a** Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):  
 (1) \$ \_\_\_\_\_ (2) \$ \_\_\_\_\_ (3) \$ \_\_\_\_\_  
**b** Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ \_\_\_\_\_  
 (2) Additional 3% tax (not more than \$100,000) \$ \_\_\_\_\_  
**c** Income tax on the amount on line 34 **35c** **None**

**36 Trusts Taxable at Trust Rates.** See instructions for tax computation on page 16. Income tax on the amount on line 34 from:  Tax rate schedule or  Schedule D (Form 1041) **36**

**37 Proxy tax.** See page 16 of the instructions **37**

**38 Alternative minimum tax** **38**

**39 Total.** Add lines 37 and 38 to line 35c or 36, whichever applies **39** **None**

**Part IV Tax and Payments**

**40a** Foreign tax credit (corporations attach Form 1118, trusts attach Form 1116) **40a**

**b** Other credits (see page 17 of the instructions) **40b**

**c** General business credit. Attach Form 3800 **40c**

**d** Credit for prior year minimum tax (attach Form 8801 or 8827) **40d**

**e Total credits.** Add lines 40a through 40d **40e**

**41** Subtract line 40e from line 39 **41** **None**

**42** Other taxes. Check if from:  Form 4255  Form 8611  Form 8697  Form 8866  Other (attach schedule) **42**

**43 Total tax.** Add lines 41 and 42 **43** **None**

**44a** Payments. A 2007 overpayment credited to 2008 **44a** 281,864

**b** 2008 estimated tax payments **44b**

**c** Tax deposited with Form 8868 **44c**

**d** Foreign organizations: Tax paid or withheld at source (see instructions) **44d**

**e** Backup withholding (see instructions) **44e**

**f** Other credits and payments.  Form 2439  Form 4136  Other Total **44f**

**45 Total payments.** Add lines 44a through 44f **45** 281,864

**46** Estimated tax penalty (see page 4 of the instructions). Check if Form 2220 is attached  **46**

**47 Tax due.** If line 45 is less than the total of lines 43 and 46, enter amount owed **47** **None**

**48 Overpayment.** If line 45 is larger than the total of lines 43 and 46, enter amount overpaid **48** 281,864

**49** Enter the amount of line 48 you want: **Credited to 2009 estimated tax** **Refunded** **49** 281,864

**Part V Statements Regarding Certain Activities and Other Information** (see instructions on page 18)

**1** At any time during the 2008 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here **Cayman Islands** **Yes** **No**

**2** During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see page 5 of the instructions for other forms the organization may have to file. **Yes** **No**

**3** Enter the amount of tax-exempt interest received or accrued during the tax year **\$**

**Schedule A—Cost of Goods Sold.** Enter method of inventory valuation **▶**

<b>1</b> Inventory at beginning of year	<b>1</b>		<b>6</b> Inventory at end of year	<b>6</b>	
<b>2</b> Purchases	<b>2</b>		<b>7</b> <b>Cost of goods sold.</b> Subtract line 6 from line 5. Enter here and in Part I, line 2	<b>7</b>	
<b>3</b> Cost of labor	<b>3</b>		<b>8</b> Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	<b>Yes</b>	<b>No</b>
<b>4a</b> Additional section 263A costs (attach schedule)	<b>4a</b>				
<b>b</b> Other costs (attach schedule)	<b>4b</b>				
<b>5</b> <b>Total.</b> Add lines 1 through 4b	<b>5</b>				<b>Yes</b> <b>No</b>

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**Sign Here** **Signature of office** *Kenneth M. Johnson* **Date** 3/26/13 **Title** VP Finance **May the IRS discuss this return with the preparer shown below (see instructions)?**  Yes  No

**Paid Preparer's Use Only** **Preparer's signature** **Date** **Check if self-employed**  **Preparer's SSN or PTIN** **Firm's name (or yours if self-employed), address, and ZIP code** **EIN** **Phone no** ( )

**Schedule C—Rent Income (From Real Property and Personal Property Leased With Real Property)**

(see instructions on page 19)

1 Description of property		2 Rent received or accrued		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)	(2)	(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	
(1)				
(2)				
(3)				
(4)				
<b>Total</b>		<b>Total</b>		<b>(b) Total deductions.</b> Enter here and on page 1, Part I, line 6, column (B) ▶
<b>(c) Total income.</b> Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) . . . ▶				

**Schedule E—Unrelated Debt-Financed Income** (see instructions on page 19)

1 Description of debt-financed property	2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property		6 Column 4 divided by column 5	7 Gross income reportable (column 2 × column 6)	8 Allocable deductions (column 6 × total of columns 3(a) and 3(b))
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)			
(1) <b>See Statement 4</b>						
(2)						
(3)						
(4)						
4 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)					
(1)				%		
(2)				%		
(3)				%		
(4)				%		
<b>Totals</b> . . . . . ▶					Enter here and on page 1, Part I, line 7, column (A) <b>2,208,726</b>	Enter here and on page 1, Part I, line 7, column (B) <b>2,832,012</b>

Total dividends-received deductions included in column 8 . . . . . ▶

**Schedule F—Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions on page 20)

1 Name of controlled organization	2 Employer identification number	Exempt Controlled Organizations			
		3 Net unrelated income (loss) (see instructions)	4 Total of specified payments made	5 Part of column 4 that is included in the controlling organization's gross income	6 Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

**Nonexempt Controlled Organizations**

7 Taxable income	8 Net unrelated income (loss) (see instructions)	9 Total of specified payments made	10 Part of column 9 that is included in the controlling organization's gross income	11 Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
<b>Totals</b> . . . . . ▶			Add columns 5 and 10 Enter here and on page 1, Part I, line 8, column (A)	Add columns 6 and 11 Enter here and on page 1, Part I, line 8, column (B)

**Schedule G—Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions on page 21)

1 Description of income	2 Amount of income	3 Deductions directly connected (attach schedule)	4 Set-asides (attach schedule)	5 Total deductions and set-asides (col 3 plus col 4)
(1)				
(2)				
(3)				
(4)				
<b>Totals</b> . . . . . ▶		Enter here and on page 1, Part I, line 9, column (A)		Enter here and on page 1, Part I, line 9, column (B)

**Schedule I—Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions on page 21)

1 Description of exploited activity	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income (loss) from unrelated trade or business (column 2 minus column 3) If a gain, compute cols 5 through 7	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expenses (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
<b>Totals</b> . . . . . ▶		Enter here and on page 1, Part I, line 10, col (A)	Enter here and on page 1, Part I, line 10, col (B)			Enter here and on page 1, Part II, line 26

**Schedule J—Advertising Income** (see instructions on page 21)

**Part I Income From Periodicals Reported on a Consolidated Basis**

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
<b>Totals</b> (carry to Part II, line (5)) . . . ▶						

**Part II Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
(5) <b>Totals from Part I</b>						
<b>Totals, Part II</b> (lines 1-5) . . . . . ▶		Enter here and on page 1, Part I, line 11, col (A)	Enter here and on page 1, Part I, line 11, col (B)			Enter here and on page 1, Part II, line 27

**Schedule K—Compensation of Officers, Directors, and Trustees** (see instructions on page 22)

1 Name	2 Title	3 Percent of time devoted to business	4 Compensation attributable to unrelated business
		%	
		%	
		%	
		%	
<b>Total.</b> Enter here and on page 1, Part II, line 14 . . . . . ▶			

**IHC Health Services, Inc.**  
**Changes to the Originally Filed Return**  
**December 31, 2008**

**EIN: 94-2854057**

<u>Line #</u>	<u>Description</u>	<u>As Originally Filed</u>	<u>Currently Amended</u>	<u>Difference</u>
13	Total Unrelated Income	30,521,995	30,521,995	-
29	Total Deductions	36,713,490	36,713,490	-
30	UBTI Before NOL	(6,191,495)	(6,191,495)	-
31	Net Operating Loss Deduction	-	-	-
32	Unrelated Business Taxable Income	(6,191,495)	(6,191,495)	-
43	Total Tax	-	-	-
45	Total Payments	281,864	281,864	-
48	Overpayment	281,864	281,864	-
49	Credited to 2008	-	-	-
49	Refunded	281,864	281,864	-

**IHC Health Services, Inc.  
Changes to the Originally Filed Return  
December 31, 2008**

**EIN: 94-2854057**

**The Form 990-T for the tax year ended December 31, 2008 has been amended to include a required Form 5471.**

**SCHEDULE O  
(Form 1120)**

(Rev. December 2008)  
Department of the Treasury  
Internal Revenue Service

**Consent Plan and Apportionment Schedule  
for a Controlled Group**

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, or 1120-RIC.  
▶ See separate instructions.

OMB No 1545-0123

Name

IHC Health Services, Inc.

Employer identification number

94 : 2854057

**Part I Apportionment Plan Information**

1 Type of controlled group.

- a  Parent-subsidary group
- b  Brother-sister group
- c  Combined group
- d  Life insurance companies only

2 This corporation has been a member of this group:

- a  For the entire year
- b  From \_\_\_\_\_, 20\_\_\_\_\_, until \_\_\_\_\_, 20\_\_\_\_\_.

3 This corporation consents and represents to:

- a  Adopt an apportionment plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on 12/31, 2008, and for all succeeding tax years
- b  Amend the current apportionment plan. All the other members of this group are currently amending a previously adopted plan, which was in effect for the tax year ending \_\_\_\_\_, 20\_\_\_\_\_, and for all succeeding tax years.
- c  Terminate the current apportionment plan and not adopt a new plan. All the other members of this group are not adopting an apportionment plan.
- d  Terminate the current apportionment plan and adopt a new plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on \_\_\_\_\_, 20\_\_\_\_\_, and for all succeeding tax years.

4 If you did not check a box on line 3 above, check the applicable box below concerning the status of the group's apportionment plan (see instructions).

- a  No apportionment plan is in effect and none is being adopted.
- b  An apportionment plan is already in effect. It was adopted for the tax year ending \_\_\_\_\_, 20\_\_\_\_\_, and for all succeeding tax years.

5 If all the members of this group are adopting a plan or amending the current plan for a tax year after the due date (including extensions) of the tax return for this corporation, is there at least one year remaining on the statute of limitations from the date this corporation filed its amended return for such tax year for assessing any resulting deficiency? See instructions

- a  Yes.
  - (i)  The statute of limitations for this year will expire on \_\_\_\_\_, 20\_\_\_\_\_.
  - (ii)  On \_\_\_\_\_, 20\_\_\_\_\_, this corporation entered into an agreement with the Internal Revenue Service to extend the statute of limitations for purposes of assessment until \_\_\_\_\_, 20\_\_\_\_\_.
- b  No. The members may not adopt or amend an apportionment plan.

6 Elections under section 1561. See instructions.

- a  The corporation will determine its tax liability by applying the maximum tax rate under section 11 to the entire amount of its taxable income.
- b  The corporation and the other members of the group elect the FIFO method (rather than defaulting to the proportionate method) for allocating the group's section 11(b)(1) additional tax



**Part II Taxable Income Apportionment** (See instructions)

Caution: Each total in Part II, column (g) for each component member must agree with Form 1120, page 1, line 30 or the comparable line of such member's tax return.

	(a) Group member's name and employer identification number	(b) Tax year end (Yr-Mo)	Taxable Income Amount Allocated to Each Bracket					(g) Total (add columns (c) through (f))
			(c) 15%	(d) 25%	(e) 34%	(f) 35%		
1	IHC Health Services, Inc	12/2008	0	0	0	0	0	
2	Healthcare Captive Insurance Company	12/2008	12,181	0	0	0	12,181	
3	IHC Affiliated Services, Inc.	12/2008	0	0	0	0	0	
4	SelectHealth Benefit Assurance Company	12/2008	37,819	25,000	178,123	0	240,942	
5	intermountain Health Care, Inc.	12/2008	0	0	0	0	0	
6								
7								
8								
9								
10								
	<b>Total</b>		50,000	25,000	178,123		253,123	

**Part III** Income Tax Apportionment (See instructions)

Income Tax Apportionment

(a) Group member's name	Income Tax Apportionment							(h) Total income tax (combine lines (b) through (g))
	(b) 15%	(c) 25%	(d) 34%	(e) 35%	(f) 5%	(g) 3%		
1 IHC Health Services, Inc.	0	0	0	0	0	0	0	0
2 Healthcare Captive Insurance Company	1,827	0	0	0	0	0	1,827	1,827
3 IHC Affiliated Services, Inc.	0	0	0	0	0	0	0	0
4 SelectHealth Benefit Assurance Company	5,673	6,250	60,562	0	7,656	0	80,141	80,141
5 Intermountain Health Care, Inc.	0	0	0	0	0	0	0	0
6								
7								
8								
9								
10								
<b>Total</b>	<b>7,500</b>	<b>6,250</b>	<b>60,562</b>	<b>0</b>	<b>7,656</b>	<b>0</b>	<b>81,968</b>	<b>81,968</b>

**Part IV Other Apportionments (See instructions)**

**Other Apportionments**

(a) Group member's name	(b) Accumulated earnings credit	(c) AMT exemption amount	(d) Phaseout of AMT exemption amount	(e) Penalty for failure to pay estimated tax	(f) Other
1 IHC Health Services, Inc.	250,000	40,000	150,000		
2 Healthcare Captive Insurance Company	0	0	0		
3 IHC Affiliated Services, Inc.	0	0	0		
4 SelectHealth Benefit Assurance Company	0	0	0		
5 Intermountain Health Care, Inc.	0	0	0		
6					
7					
8					
9					
10					
Total	250,000	40,000	150,000		

**Depreciation and Amortization**  
 (Including Information on Listed Property)

OMB No 1545-0172

**2008**

Attachment  
 Sequence No 67

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return <b>IHC HEALTH SERVICES, INC.</b>	Business or activity to which this form relates <b>UNRELATED BUSINESS INCOME</b>	Identifying number <b>94-2854057</b>
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**Part I Election To Expense Certain Property Under Section 179**

*Note: If you have any listed property, complete Part V before you complete Part I.*

1 Maximum amount See the instructions for a higher limit for certain businesses	1	\$250,000																											
2 Total cost of section 179 property placed in service (see instructions)	2																												
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	\$800,000																											
4 Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4																												
5 Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5																												
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:45%;">(a) Description of property</th> <th style="width:20%;">(b) Cost (business use only)</th> <th style="width:35%;">(c) Elected cost</th> </tr> </thead> <tbody> <tr> <td>6</td> <td></td> <td></td> </tr> <tr> <td>7 Listed property. Enter the amount from line 29</td> <td style="text-align:center;">7</td> <td></td> </tr> <tr> <td>8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7</td> <td style="text-align:center;">8</td> <td></td> </tr> <tr> <td>9 Tentative deduction Enter the smaller of line 5 or line 8.</td> <td style="text-align:center;">9</td> <td></td> </tr> <tr> <td>10 Carryover of disallowed deduction from line 13 of your 2007 Form 4562</td> <td style="text-align:center;">10</td> <td></td> </tr> <tr> <td>11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)</td> <td style="text-align:center;">11</td> <td></td> </tr> <tr> <td>12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11</td> <td style="text-align:center;">12</td> <td></td> </tr> <tr> <td>13 Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12 ▶</td> <td style="text-align:center;">13</td> <td></td> </tr> </tbody> </table>			(a) Description of property	(b) Cost (business use only)	(c) Elected cost	6			7 Listed property. Enter the amount from line 29	7		8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8		9 Tentative deduction Enter the smaller of line 5 or line 8.	9		10 Carryover of disallowed deduction from line 13 of your 2007 Form 4562	10		11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11		12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12		13 Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12 ▶	13	
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*Note: Do not use Part II or Part III below for listed property. Instead, use Part V.*

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**

**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2008	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						1,250,365
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	529,736

**Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.	22	1,780,101
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

**24a** Do you have evidence to support the business/investment use claimed?  Yes  No **24b** If "Yes," is the evidence written?  Yes  No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use								
		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.							<b>28</b>	
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1.								<b>29</b>

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles)												
<b>31</b> Total commuting miles driven during the year												
<b>32</b> Total other personal (noncommuting) miles driven												
<b>33</b> Total miles driven during the year. Add lines 30 through 32												
<b>34</b> Was the vehicle available for personal use during off-duty hours?												
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?												
<b>36</b> Is another vehicle available for personal use?												

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
<b>39</b> Do you treat all use of vehicles by employees as personal use?		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2008 tax year (see instructions)					
<b>43</b> Amortization of costs that began before your 2008 tax year.					<b>43</b>
<b>44</b> Total. Add amounts in column (f). See the instructions for where to report.					<b>44</b>

NAME AND FEIN OF PARENT CORPORATION

=====

INTERMOUNTAIN HEALTH CARE, INC. 87-0269232

FORM 990T - PART II - LINE 28 - TOTAL OTHER DEDUCTIONS  
=====

SUPPLIES	1,142,704.
TELEPHONE	24,936.
TRAVEL	23,113.
RENT	72,141.
PHARMACEUTICALS	15,645,409.
ADVERTISING	196,583.
OUTSIDE PROFESSIONAL SERVICES	8,672,592.
UTILITIES	130,839.
POSTAGE & PRINTING	31,170.
OTHER EXPENSES	374,570.
INDIRECT EXPENSES	4,278,063.

PART II - LINE 28 - OTHER DEDUCTIONS

-----  
30,592,120.  
=====

FORM 990T - ORGANIZATIONS TAXABLE AS CORPORATIONS - TAX COMPUTATION

1	TAXABLE INCOME FROM LINE 34, PAGE 1, 990-T .....	-6,191,495.
2	LINE 1 OR THE CORPORATION'S SHARE OF THE \$50,000 TAXABLE INCOME BRACKET, WHICHEVER IS LESS .....	-6,191,495.
3	SUBTRACT LINE 2 FROM LINE 1 .....	
4	LINE 3 OR THE CORPORATION'S SHARE OF THE \$25,000 TAXABLE INCOME BRACKET, WHICHEVER IS LESS .....	
5	SUBTRACT LINE 4 FROM LINE 3 .....	
6	LINE 5 OR THE CORPORATION'S SHARE OF THE \$9,925,000 TAXABLE INCOME BRACKET, WHICHEVER IS LESS .....	
7	SUBTRACT LINE 6 FROM LINE 5 .....	
8	ENTER 15% OF LINE 2 .....	
9	ENTER 25% OF LINE 4 .....	
10	ENTER 34% OF LINE 6 .....	
11	ENTER 35% OF LINE 7 .....	
12	MEMBER'S SHARE OF ADDITIONAL TAX: (A) 5% OF THE EXCESS OVER \$100,000 OR (B) \$11,750 .....	NONE
13	MEMBER'S SHARE OF ADDITIONAL TAX: (A) 3% OF THE EXCESS OVER \$15 MILLION OR (B) \$100,000 .....	NONE
14	TOTAL OF LINES 8 THROUGH 13. ENTER THIS AMOUNT ON LINE 35C, PAGE 2, 990-T .....	NONE



SCHEDULE E - UNRELATED DEBT-FINANCED INCOME

1. DESCRIPTION OF DEBT-FINANCED PROPERTY	2. GROSS INCOME	3. DEDUCTIONS DIRECTLY CONNECTED (3A)	4. AVERAGE ACQUISITION DEBT	5. AVERAGE ADJUSTED BASIS	6. % 4 IS OF 5	7. GROSS INCOME REPORTABLE (2 x 6)	8. ALLOCABLE DEDUCTIONS 6 + (3A + 3B)
300 SOUTH PROPERTY	3,141,528.	1,951,248.	15,460,715.	29,291,435.	52.782	1,658,161.	1,946,584.
245 COLLEGE DRIVE PROPERTY	816,838.	559,828.	8,356,777.	12,398,476.	67.402	550,565.	885,428.
TOTALS						2,208,726.	2,832,012.

IHC HEALTH SERVICES, INC.  
 DETAIL OF UNRELATED BUSINESS INCOME  
 December 31, 2008

DESCRIPTION	PHARMACIES	LABS	LAUNDRY	OUTSIDE COURIER	DIXIE DIETARY	HAIR RESTORE CLINIC	AMERINET BUSINESS
REVENUE	19,994,962	2,388,770	1,626,856	367,136	13,909	222,757	6,512,741
GAIN/LOSS	(2,091)	(3,648)	0	(222)			0
TOTAL REVENUE	19,992,871	2,385,122	1,626,856	366,914	13,909	222,757	6,512,741
EXPENSES							
SALARIES AND WAGES	2,464,927	1,232,442	707,383	201,509	8,336	231,277	
REPAIRS	10,223	37,965	16,927	195		1,575	
PAYROLL TAXES	193,495	99,642	52,069	14,920		26,873	592
DEPRECIATION	109,888	97,831	162,288	503		2,343	
DEFERRED COMPENSATION	61,815	22,289					
EMPLOYEE BENEFITS	234,730	112,176	444	305	3,572	1,789	
SUPPLIES	19,810	931,893	170,210	5,510		15,281	
TELEPHONE	15,121	1,000	1,481	4,758		2,435	141
TRAVEL	13,939	4,549	2,547	273		5,180	(3,375)
RENT	3,827	28,771	12,167	27,376			
PHARMACEUTICALS	15,645,409						
INDIRECT EXPENSES	2,356,586	1,641,354	250,817	29,307			
MISCELLANEOUS	40,857	145,506	32,134	69,270	254	348	86,201
ADVERTISING	2,896					193,687	
OUTSIDE SERVICES	127,052	581,713	48,133	640		1,101	7,913,953
UTILITIES	7,953	11,174	111,184	528			
POSTAGE AND PRINTING	2,708	17,847	222	48		10,345	
REIMBURSEMENT							
FREIGHT							
INTEREST							388
INSURANCE							
TAXES	3,864	7,020	(1,505)	1,280			
TOTAL DIRECT EXPENSES	21,315,100	4,973,172	1,566,501	356,422	12,162	492,234	7,997,900
CHARITABLE CONTRIBUTIONS							
SPECIFIC DEDUCTION							
NET INCOME (LOSS)	(1,322,229)	(2,588,050)	60,355	10,492	1,747	(269,477)	(1,485,159)

IHC HEALTH SERVICES, INC.  
 DETAIL OF UNRELATED BUSINESS INCOME  
 December 31, 2008

DESCRIPTION	Subtotal	Rental 5300 South	Rental 5245 College	Grand Total
REVENUE	31,127,131	1,658,161	550,565	33,335,857
GAIN/LOSS	(5,961)	24,111		18,150
<b>TOTAL REVENUE</b>	<b>31,121,170</b>	<b>1,682,272</b>	<b>550,565</b>	<b>33,354,007</b>
<b>EXPENSES</b>				
SALARIES AND WAGES	4,845,874	35,018		4,880,892
REPAIRS	66,885	124,167	34,349	225,401
PAYROLL TAXES	387,591			387,591
DEPRECIATION	372,853	1,029,915	377,333	1,780,101
DEFERRED COMPENSATION	84,104			84,104
EMPLOYEE BENEFITS	353,016			353,016
SUPPLIES	1,142,704	68	1,176	1,143,948
TELEPHONE	24,936	2,818		27,754
TRAVEL	23,113			23,113
RENT	72,141			72,141
PHARMACEUTICALS	15,645,409			15,645,409
INDIRECT EXPENSES	4,278,063			4,278,063
MISCELLANEOUS	374,570	233	446	375,249
ADVERTISING	196,583			196,583
OUTSIDE SERVICES	8,672,592	19,078	7,194	8,698,864
UTILITIES	130,839	92,714	65,541	289,094
POSTAGE AND PRINTING	31,170	248	225	31,643
REIMBURSEMENT	0			0
FREIGHT	0			0
INTEREST	388	514,668	344,762	859,818
INSURANCE	0	15,257		15,257
TAXES	10,659	112,400	54,402	177,461
<b>TOTAL DIRECT EXPENSES</b>	<b>36,713,490</b>	<b>1,946,584</b>	<b>885,428</b>	<b>39,545,502</b>
CHARITABLE CONTRIBUTIONS	-			0
SPECIFIC DEDUCTION				(1,000)
<b>NET INCOME (LOSS)</b>	<b>(5,592,320)</b>	<b>(264,312)</b>	<b>(334,863)</b>	<b>(6,191,495)</b>

**IHC Health Services, Inc.**  
**December 31, 2008**

Additional Business Activity Codes  
Form 990-T, Page 1, Box E

446110	Pharmacies & drug stores
621500	Medical and diagnostic laboratories
812300	Laundry services
531120	Lessors of nonresidential buildings
561499	Business support services